

## ABSTRACT

A material for formation of carbon dioxide external preparation of the present invention comprises a base agent and a reactant. The base agent comprises a polymeric three-dimensional network structure impregnated with a viscous material containing at least an acid and water, and is made to contact with the skin in use. The reactant contains at least a carbonate, and contacts with the aforementioned viscous material in use so as to generate carbon dioxide, the carbon dioxide dissolving in the viscous material substantially in a non-bubble state.